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1 BOARD

MOREHOUSE PARISH TOURISM COMMISSION

FINANCIAL REPORT  
(Compiled)

AND

REPORT ON APPLYING AGREED-UPON PROCEDURES

DECEMBER 31, 2001

# HILL, INZINA & COMPANY

## ACCOUNTANT'S COMPILATION REPORT

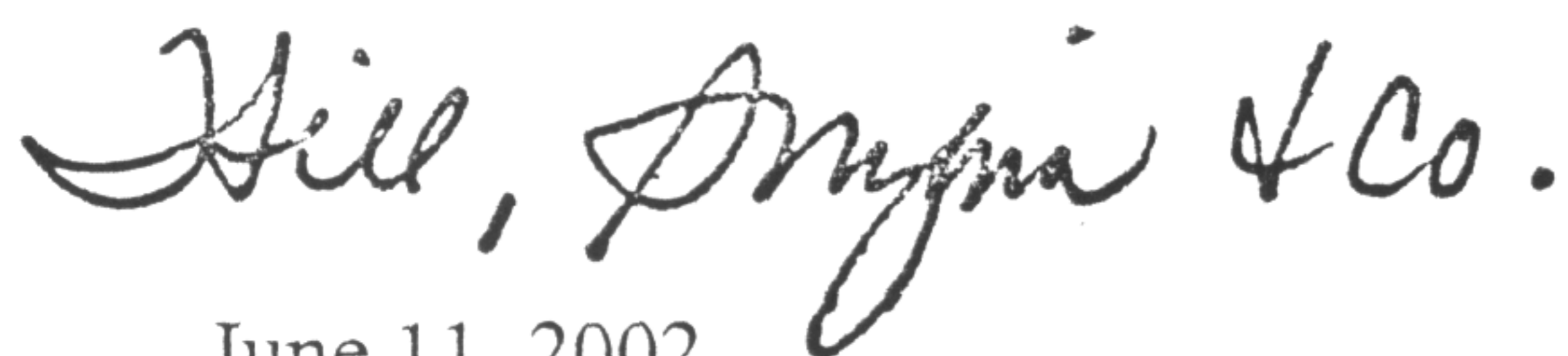
Board of Directors  
Morehouse Parish Tourism Commission  
Bastrop, Louisiana

We have compiled the accompanying general-purpose financial statements of Morehouse Parish Tourism Commission (a component unit of Morehouse Parish) as of and for the year ended December 31, 2001, in accordance with *Statements on Standards for Accounting and Review Services* issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of management of the Commission. We have not audited or reviewed the accompanying general-purpose financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures ordinarily included in the financial statements. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Commission's assets, liabilities, equity, revenues, and expenditures. Accordingly, these financial statements are not designed for those who are not informed about such matters.

In accordance with *Louisiana Governmental Audit Guide* and the provisions of state law, we have issued a report, dated June 11, 2002, on the results of our agreed-upon procedures.

  
June 11, 2002

GENERAL-PURPOSE FINANCIAL STATEMENTS

MOREHOUSE PARISH TOURISM COMMISSION

BALANCE SHEET

December 31, 2001

ASSETS

Cash	\$	38,654
Investment		42,278
Taxes receivable		<u>4,575</u>
Total assets	\$	<u>85,507</u>

LIABILITIES AND EQUITY

Liabilities:

Accounts payable	\$	2,287
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Equity:

Fund balance - unreserved and undesignated		<u>83,220</u>
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Total liabilities and equity	\$	<u>85,507</u>
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See accountant's compilation report.

MOREHOUSE PARISH TOURISM COMMISSION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -  
GOVERNMENTAL FUND TYPE - GENERAL FUND

For the Year Ended December 31, 2001

Revenues:

Taxes	\$ 58,157
Interest and miscellaneous	<u>2,097</u>
	<u>\$ 60,254</u>

Expenditures:

Culture and recreation:

Advertising and promotion	\$ 28,165
Dues and subscriptions	299
Legal and accounting	1,678
Office	52
Operating agreement	17,345
Travel and meetings	<u>711</u>
	<u>\$ 48,250</u>

Excess of revenues over expenditures \$ 12,004

Fund balance - beginning 71,216

Fund balance - ending \$ 83,220

See accountant's compilation report.

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Directors  
Morehouse Parish Tourism Commission  
Bastrop, Louisiana

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of Morehouse Parish Tourism Commission and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the Commission's compliance with certain laws and regulations during the year ended December 31, 2001, included in the accompanying *Louisiana Attestation Questionnaire*. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our applied procedures, together with any findings, follow:

### *Public Bid Law*

1. Select all expenditures made during the year for materials and supplies exceeding \$15,000, or public works exceeding \$100,000, and determined whether such purchases were made in accordance with LSA-RS 38:2211-2251 (the public bid law).
  - Our review of expenditure totals and the detail general ledger revealed no individual expenditure for materials and supplies exceeding \$15,000 and no individual expenditure for public works exceeding \$100,000.

### *Code of Ethics for Public Officials and Public Employees*

2. Obtain from management a list of the immediate family members of each board member as defined by LSA-RS 42:1101-1124 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

3. Obtain from management a listing of all employees paid during the period under examination.
4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (3) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.
  - Management provided the required information. The Commission had no employees during the period under examination.

#### *Budgeting*

5. Obtain a copy of the legally adopted budget and all amendments.
6. Trace the budget adoption and amendments to the minute book.
7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues failed to meet budgeted revenues by 5% or more or if actual expenditures exceeded budgeted amounts by 5% or more.
  - A budget was not prepared or formally adopted by the Commission for the year ended December 31, 2001.

#### *Accounting and Reporting*

8. Randomly select six disbursements made during the period under examination and: (a) trace payments to supporting documentation as to proper amount and payee; (b) determine if payments were properly coded to the correct fund and general ledger account; and (c) determine whether payments received approval from proper authorities.
  - We examined supporting documentation for each of the six selected disbursements and found that the payments were for the proper amounts and made to the correct payees; were properly coded to the correct fund and general ledger accounts; and received approval from the full Board of Directors.

#### *Meetings*

9. Examine evidence indicating that agendas for meetings recorded in the minute book were posted or advertised as required by LSA-RS 42:1 through 42:12 (the open meetings law).
  - Management asserted that such documents were properly posted.

### *Debt*

10. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of banks loans, bonds, or like indebtedness.
  - We scanned bank deposits and the detail general ledger for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness.

### *Advances and Bonuses*

11. Examine payroll records and minutes for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.
  - The Commission had no employees during the period under examination.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Morehouse Parish Tourism Commission and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Hill, Ogden & Co.*  
June 11, 2002

## LOUISIANA ATTESTATION QUESTIONNAIRE

01/22/02 (Date Transmitted)

Hill, Inzina & Co.  
Certified Public Accountants  
P. O. Box 631  
Bastrop, LA 71221-0631

In connection with your compilation of our financial statements as of December 31, 2001, and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

We accept full responsibility for our compliance with the following laws and regulations and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations. These representations are based on the information available to us as of 12/31/01 (date of completion).

### Public Bid Law

It is true that we have complied with the public bid law, LSA-RS Title 38:2212, and, where applicable, the regulations of the Division of administration, State Purchasing Office.

Yes [☒] No [☐]

### Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan or promise, from anyone that would constitute a violation of LSA-RS 42:1101-1124.

Yes [☒] No [☐]

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of LSA-RS 42:1119.

Yes [☒] No [☐]

### Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (LSA-RS 39:1301-14) or the budget requirements of LSA-RS 39:34.

Yes [☒] No [☐]

## **Accounting and Reporting**

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by LSA-RS 44:1, 44:7, 44:31, and 44:36.

Yes [☒] No [☐]

We have filed our annual financial statements in accordance with LSA-RS 24:514, 33:463, and/or 39:92, as applicable.

Yes [☒] No [☐]

We have had our financial statements audited or compiled in accordance with LSA-RS 24:513.

Yes [☒] No [☐]

## **Meetings**

We have complied with the provisions of the Open Meetings Law, provided in LSA-RS 42:1 through 42:12.

Yes [☒] No [☐]

## **Debt**

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution and LSA-RS 39:1410.60-1410.65.

Yes [☒] No [☐]

## **Advances and Bonuses**

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, LSA-RS 14:138 and AG Opinion 79-729.

Yes [☒] No [☐]

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the foregoing laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We acknowledge our responsibility to disclose to you any known noncompliance which may occur subsequent to the issuance of your report.

Jay Jeffries Executive Director 01/22/02 Date  
Orla Evans Treasurer 01/22/02 Date

## MOREHOUSE PARISH TOURISM COMMISSION

### MANAGEMENT'S CORRECTIVE ACTION PLAN FOR CURRENT YEAR FINDINGS For the Year Ended December 31, 2001

We have compiled the general-purpose financial statements of Morehouse Parish Tourism Commission (a component unit of Morehouse Parish) as of and for the year ended December 31, 2001, and have issued our report thereon dated June 11, 2002. We conducted our compilation in accordance with *Statements on Standards for Accounting and Review Services*, issued by the American Institute of Certified Public Accountants.

#### Section I - Agreed-Upon Procedures

2001-1      Noncompliance with Local Government Budget Act (initial citing)

Finding:                      A budget for the General Fund was not prepared or formally adopted by the Commission for the year ended December 31, 2001.

Management's  
corrective  
action plan:

For each subsequent fiscal year, the chief executive officer, or equivalent, will prepare a proposed budget for the General Fund that includes a budget message and a budget adoption instrument that specifies the chief executive's authority to make budgetary amendments without approval of the governing authority.

Contact person:      Commission's president and director.

Anticipated  
completion  
date:

Management will prepare and formally adopt a budget for the General Fund for the year ended December 31, 2002.

#### Section II - Management Letter

None issued.

MOREHOUSE PARISH TOURISM COMMISSION  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS  
For the year Ended December 31, 2001

Section I - Agreed -Upon Procedures

None issued.

Section II - Other

2000-1     Accounting Records

A double entry system that includes a general ledger, books of original entry, and suitable subsidiary records is not in use by the Commission. Accounting records are not maintained in such a manner as to provide evidence of legal compliance and the preparation of annual financial statements.

Resolved.

Section II - Management Letter

None issued.